

EXHIBIT C

Fill in this information to identify the case:

Debtor name KOSSOFF PLLC
United States Bankruptcy Court for the SOUTHERN District of NY
(State)
Case number (if known): 21-10699

* WHENEVER AN ASTERISK (*) APPEARS BY A QUESTION IT SIGNIFIES THAT MUCH OF THE INFORMATION AND OR DOCUMENTS TO ACCURATELY ANSWER ARE IN THE POSSESSION OF THE DEBTOR OR TRUSTEE

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy 04/19

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).
OR ARE OTHERWISE NOT AVAILABLE TO THE UNDERSIGNED SO RESPONSES MAY BE PARTIAL OR ESTIMATES OR UNKNOWN.

Part 1: Income

1. Gross revenue from business:

☐ None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue
Check all that apply

Gross revenue
(before deductions and exclusions)

* From the beginning of the fiscal year to filing date:	From <u>1/1/2021</u> to <u>12/31/2021</u>	Filing date	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other	\$ <u>UNKNOWN</u>
* For prior year:	From <u>1/1/2020</u> to <u>12/31/2020</u>		<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other	\$ <u>11,449,000</u>
For the year before that:	From <u>1/1/2019</u> to <u>12/31/2019</u>		<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other	\$ <u>15,210,524</u>

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. Non-business income may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

* None DEBTOR HAD NO INFREQUENT OR NONRECURRING INCOME DERIVED FROM SECONDARY SOURCES EXCEPT FOR BROKERAGE COMMISSIONS WHICH WERE INCLUDED IN THE GROSS REVENUE SET FORTH ABOVE.

From the beginning of the fiscal year to filing date:	From	to	Filing date	Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
For prior year:	From	to			\$
For the year before that:	From	to			\$

Debtor

KOSSOFF PULC

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Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case *UNKNOWN

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer Check all that apply
3.1. Creditor's name Street City State ZIP Code		\$	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other
3.2. Creditor's name Street City State ZIP Code		\$	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider*

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31)

☐ None

Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1. Insider's name Street City State ZIP Code Relationship to debtor			
4.2. Insider's name Street City State ZIP Code Relationship to debtor			

UNKNOWN AND ALSO SEE ATTACHMENT
BUT THERE WERE TRANSFERS
TO BOTH MY MOTHER & WIFE
IN THE ORDINARY COURSE AND
TO THE EXTENT THEY
QUALIFY AS INSIDERS ALSO
SEE ADDENDUM TO FORM
206, PAGE ONE, UNDER
OTHER ASSETS.

Debtor

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5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

5.1.

Creditor's name and address	Description of the property	Date	Value of property
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Creditor's name

Street

City

State

ZIP Code

5.2.

Creditor's name

Street

City

State

ZIP Code

6. SET OFFS (NOTE) VNB PAID HALF FROM ACCOUNT PROCEEDS TO PARTIALLY SATISFY AN LOC IN THE SUM OF \$200,000 EXTENDED TO DEBTOR SHORTLY BEFORE 4/13/21.

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☐ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
Valley National 1 JERICHO PLAZA SUITE 107 JERICHO, NY 11753	SEE NOTE ABOVE	SEE NOTE ABOVE	\$190,000 APPROX

Last 4 digits of account number: XXXX-0201

Part 3: Legal Actions or Assignments

7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None

Case title	Nature of case	Court or agency's name and address	Status of case
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7.1.

IRS PROCEEDING INVESTIGATION INTO WYATTS WITH HOLDINGS FOR PERIOD ENDING 12/31/15

SEE LETTER DATED 6/4/19 ANNEXED

Case number

Case title

7.2.

Case number

Name

Street

City

State

ZIP Code

☒ Pending
☐ On appeal
☐ Concluded

☐ Pending
☐ On appeal
☐ Concluded

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8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☐ None

Custodian's name and address	Description of the property	Value
Custodian's name Street City State ZIP Code	Case title Case number Date of order or assignment	\$ Court name and address Name Street City State ZIP Code

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

☐ None

Recipient's name and address	Description of gifts or contributions	Date given
8.1. Recipient's name Street City State ZIP Code	UNKNOWN BUT UPON INFORMATION AND BELIEF CANNOT EXCEED 17,500 ANNUALLY.	
Recipient's relationship to debtor		

9.2. Recipient's name		\$
Street		
City State ZIP Code		
Recipient's relationship to debtor		

Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

☒ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B Assets - Real and Personal Property)	Date of loss	Value of property lost
			\$

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Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☒ None

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
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11.1.

Address

Street

City State ZIP Code

Email or website address

Who made the payment, if not debtor?

Who was paid or who received the transfer?

If not money, describe any property transferred

Dates

Total amount or value

11.2.

Address

Street

City State ZIP Code

Email or website address

Who made the payment, if not debtor?

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None

Name of trust or device

Describe any property transferred

Dates transfers were made

Total amount or value

Trustee

Debtor

KOSSOFF PLLC

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13. Transfers not already listed on this statement

*** SEE ADDENDUM TO FORM 206, PART 11 - OTHER ASSETS**

List any transfers of money or other property—by sale, trade, or any other means—made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None

Who received transfer?

Description of property transferred or payments received or debts paid in exchange

Date transfer was made

Total amount or value

13.1.

Address

Street

City

State

ZIP Code

Relationship to debtor

Who received transfer?

13.2.

Address

Street

City

State

ZIP Code

Relationship to debtor

Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☒ Does not apply

Address

Dates of occupancy

14.1.

Street

From

To

City

State

ZIP Code

14.2.

Street

From

To

City

State

ZIP Code

Debtor

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Part 8: Health Care Bankruptcies

16. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:

- ☐ diagnosing or treating injury, deformity, or disease, or
- ☐ providing any surgical, psychiatric, drug treatment, or obstetric care?

☒ No. Go to Part 9.

☐ Yes. Fill in the information below.

Facility name and address

Nature of the business operation, including type of services the debtor provides

If debtor provides meals and housing, number of patients in debtor's care

15.1.

Facility name

Street

City

State

ZIP Code

Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.

How are records kept?

Check all that apply:

☐ Electronically

☐ Paper

Facility name and address

Nature of the business operation, including type of services the debtor provides

If debtor provides meals and housing, number of patients in debtor's care

15.2.

Facility name

Street

City

State

ZIP Code

Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.

How are records kept?

Check all that apply:

☐ Electronically

☐ Paper

Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

☐ No.

☒ Yes. State the nature of the information collected and retained.

LEGAL FILES & DOCUMENTS

Does the debtor have a privacy policy about that information?

☐ No

☒ Yes

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

☒ No. Go to Part 10.

Yes. Does the debtor serve as plan administrator?

☐ No. Go to Part 10.

☐ Yes. Fill in below:

Name of plan

Employer identification number of the plan

EIN: _____

Has the plan been terminated?

☐ No

☐ Yes

Debtor KOSSOFF LLC

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Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☐ None SEE NOTE BELOW

Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
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18.1. <u>CHASE BANKING</u> <u>214 BROADWAY</u> <u>NY, NY 10007</u>	XXXX- <u>0751</u>	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other	<u>UNKNOWN</u>	<u>UNKNOWN</u>
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18.2. <u>SAME AS</u> <u>ABOVE</u>	XXXX- <u>9936</u> <u>0023</u>	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other		\$ <u>ROTH IRA CHECKING</u>
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19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

Depository institution name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
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* PART 10 (NOTE) ASIDE FROM THE ACCOUNTS LISTED ABOVE, THE ACCOUNTS LISTED ON PAGE ONE OF FORM 206 MAY HAVE BEEN CLOSED ONE YEAR PRIOR TO THE FILING DATE.			<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
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20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☐ None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
---------------------------	-----------------------------------	-----------------------------	----------------------------

<u>BURTON PACKAGING</u> <u>52-01 FLUSHING AVE</u> <u>WASHTEN, NY 11378</u>	<u>THE UNDERSIGNED AND 3 ADMIN-STRATIVE ASSISTANTS OF DEBTOR PLUS ALL THE EMPLOYEES OF BURTON PACKAGING CO., INC</u>	<u>CLIENT FILES</u>	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
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Debtor

KOSSOFF PLLC
Name

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Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☒ None

EXCEPT FOR CLIENT FILES AND PROPERTY

Owner's name and address

Location of the property

Description of the property

Value

Name

Street

City

State

ZIP Code

**OFFICES OF
THE DEBTOR
AND BURTON
PACKAGING**

UNKNOWN

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- **Environmental law** means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- **Site** means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- **Hazardous material** means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

☒ No

☐ Yes. Provide details below.

Case title

Court or agency name and address

Nature of the case

Status of case

Case number

Name

Street

City

State

ZIP Code

☐ Pending

☐ On appeal

☐ Concluded

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

☒ No

☐ Yes. Provide details below.

Site name and address

Governmental unit name and address

Environmental law, if known

Date of notice

Name

Street

City

State

ZIP Code

Name

Street

City

State

ZIP Code

Debtor

KOSSOFF PULC

Case number (if known) 21-10699

24. Has the debtor notified any governmental unit of any release of hazardous material?

☒ No

☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
Name _____	Name _____	_____	_____
Street _____	Street _____	_____	_____
City _____ State _____ ZIP Code _____	City _____ State _____ ZIP Code _____	_____	_____

Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☒ None

	Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN. EIN: _____ Dates business existed From _____ To _____
25.1.	Name _____ Street _____ City _____ State _____ ZIP Code _____	_____ _____ _____	_____ _____ _____
25.2.	Business name and address Name _____ Street _____ City _____ State _____ ZIP Code _____	Describe the nature of the business _____ _____ _____	Employer Identification number Do not include Social Security number or ITIN. EIN: _____ Dates business existed From _____ To _____
25.3.	Business name and address Name _____ Street _____ City _____ State _____ ZIP Code _____	Describe the nature of the business _____ _____ _____	Employer Identification number Do not include Social Security number or ITIN. EIN: _____ Dates business existed From _____ To _____

Debtor

KOSSOFF LLC

Case number (if known) 21-10699

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained ☒ the debtor's books and records within 2 years before filing this case.

☐ None

26a.1. OWEN J. FLAGGANT & CO.
60 E 42ND STREET
NY, NY 10165

Dates of service
From UNKNOWN To DATE OF FILING

26a.2. JULIA MCNALLY
28-50 170TH STREET
FLUSHING, NY 11358

Dates of service
From 2003 To DATE OF FILING

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None

26b.1. IVES & SULTAN
100 CROSSWAYS PARK DR. WEST.
WOODBURY, NY 11797-2012
SUITE 206

Dates of service
From UNKNOWN To DATE OF FILING

26b.2. Name
Street
City State ZIP Code

Dates of service
From To

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

26c.1. IN ADDITION TO THE ENTITIES/INDIVIDUALS
LISTED ABOVE, THE OFFICE OF THE
MANHATTAN DA & THE DEBTOR'S COUNSEL
ALTHOUGH DEBTOR TURNED OVER ALL
DOCUMENTS TO THE TRUSTEE IN HIS
LAWYER'S POSSESSION EXCEPT THOSE
CONTAINED IN THE PRIVILEGE LOG
ATTACHED HERETO AND A FEW DOCUMENTS
RECENTLY FOUND WHEN CLEARING OUT SUITE 511.

Debtor

KOSSOFF PLLC

Case number (if known) 21-10699

Name and address

If any books of account and records are unavailable, explain why

26a.2.

Name

Street

City

State

ZIP Code

* 26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None

Name and address

26d.1.

Name

Street

City

State

ZIP Code

Name and address

26d.2.

Name

Street

City

State

ZIP Code

UPON INFORMATION AND BELIEF
THE SECURED CREDITORS LISTED IN THE
ADDENDUM TO FORM 206 WITH THE
EXCEPTION OF COLUMBUS PROPERTIES.
ALSO VALLEY NATIONAL BANK
AS NOTED ON PAGE FOUR OF THE
ADDENDUM TO FORM 206

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☒ No

☐ Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory

Date of
inventory

The dollar amount and basis (cost, market, or
other basis) of each inventory

\$ _____

Name and address of the person who has possession of inventory records

27.1.

Name

Street

City

State

ZIP Code

Debtor

KOSSOFF PLLC

Case number (if known)

21-10699

Name of the person who supervised the taking of the inventory

Date of
Inventory

The dollar amount and basis (cost, market, or
other basis) of each inventory

\$ _____

Name and address of the person who has possession of inventory records

27.2.

Name _____

Street _____

City _____

State _____

ZIP Code _____

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name

Address

Position and nature of any
Interest

% of interest, if any

MITCHELL
KOSSOFF

245 EAST 58TH
STREET, APT. 25A
NY, NY 10022

SOLE
MEMBER

100%

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

☒ No

☐ Yes. Identify below.

Name

Address

Position and nature of
any interest

Period during which
position or interest was
held

From _____ To _____

From _____ To _____

From _____ To _____

From _____ To _____

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

☐ No

☐ Yes. Identify below.

Name and address of recipient

Amount of money or
description and value of
property

Dates

Reason for
providing the value

30.1.

Name _____

Street _____

City _____

State _____

ZIP Code _____

Relationship to debtor _____

Debtor KOSSOFF ALC
Name

Case number (if known) 21-10699

Name and address of recipient

30.2

Name _____
Street _____
City _____ State _____ ZIP Code _____
Relationship to debtor _____

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

☒ No

☐ Yes. Identify below.

Name of the parent corporation _____

Employer identification number of the parent corporation

EIN: _____ - _____

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

☒ No

☐ Yes. Identify below.

Name of the pension fund _____

Employer identification number of the pension fund

EIN: _____ - _____

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 11/29/2021
MM / DD / YYYY

x

Signature of individual signing on behalf of the debtor

Printed name

MITCHELL
KOSSOFF

Position or relationship to debtor

DESIGNATED
REPRESENTATIVE

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

☐ No
☒ Yes

MITCHELL H. KOSSOFF
217 Broadway, Suite 401
New York, New York 10007
(212) 981-4991 (office)
(917) 863-5725 (cell)

June 4, 2019

Via FedEx

Department of the Treasury
Internal Revenue Service
Cincinnati, Ohio 45999-0038
Attn: Ms. Susan M. O'Neill, Operations Manager

Re: Kossoff, PLLC
Taxpayer ID Number: [REDACTED]
Tax Period: December 31, 2015
Form Number: 941

Dear Ms. O'Neill:

I received the notice annexed hereto concerning certain arrears for the tax period December 31, 2015 - Form 941, and dispute the current balance set forth in the notice of \$381,365.33. I got a print-out from the Internal Revenue Service of the account as of December 31, 2015, and there are two entries thereon for which I never received any paperwork or explanation as to the origins of these charges, except for a random notice with no explanation from the Department of Treasury, a copy of which is annexed hereto as well. These items are circled and as more fully set forth on the random notice dated March 19, 2019, one is in the amount of \$171,967.76 and the other one is in the sum of \$25,795.16. I believe these charges to my tax account are erroneous and if you find as I do, that they are not supported, I would appreciate it if you could remove them from those sums now due and owing, as well as any penalties and interest allocable thereto and recompute the total tax due based upon the shortfall for this year and any penalties and interest accruing thereon. In the interim, please find enclosed herein an initial payment of those sums that are justly due and owing in the sum of \$25,000.00. Please credit this to my hopefully reduced tax liability for this period.

Thank you for your attention and consideration in this matter.

Very truly yours,



Mitchell H. Kossoff

MHK:ab

Enclosure

05/23/2019 3:11:21 PM -0500 IRS

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Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 05-23-2019
Response Date: 05-23-2019
Tracking Number: 100449726006

Account Transcript

FORM NUMBER: 941

TAX PERIOD: Dec. 31, 2015

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

KOSSOFF PLLC
MITCHELL KOSSOFF SOLE MBR
217 BROADWAY
NEW YORK, NY 10007-2909-994

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$308,093.89
ACCRUED INTEREST: \$43,678.17
ACCRUED PENALTY: \$28,840.79

AS OF: Jun. 03, 2019
AS OF: Jan. 31, 2016

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT): \$380,612.85

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

TAX PER TAXPAYER: \$0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Feb. 02, 2016
PROCESSED DATE Feb. 22, 2016

TRANSACTIONS				
CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed 26135-034-59545-6	201605	02-22-2016	\$0.00
290	Additional tax assessed 17154-464-20063-6	201610	03-28-2016	\$382,503.48

05/23/2019 3:11:21 PM -0500 IRS

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971	Amended tax return or claim forwarded for processing	02-06-2016	\$0.00
976	Duplicate return filed 17977-464-00979-6	02-06-2016	\$0.00
196	Interest charged for late payment 201610	03-28-2016	\$1,791.21
670	Payment	04-19-2016	-\$50,000.00
670	Payment	05-03-2016	-\$50,000.00
971	Pending installment agreement	05-09-2016	\$0.00
670	Payment	06-10-2016	-\$15,000.00
670	Payment	06-13-2016	-\$15,000.00
582	Lien placed on assets due to balance owed	07-01-2016	\$0.00
360	Fees and other expenses for collection	07-25-2016	\$160.00
670	Payment	06-28-2016	-\$20,000.00
971	Issued notice of lien filing and right to Collection Due Process hearing	07-05-2016	\$0.00
670	Payment	07-11-2016	-\$20,000.00
670	Payment	06-08-2016	-\$110,330.94
971	Collection due process Notice of Intent to Levy -- issued	09-29-2016	\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed	09-29-2016	\$0.00
670	Payment	10-06-2016	-\$116,160.79
276	Penalty for late payment of tax	11-07-2016	\$7,961.95
196	Interest charged for late payment 201642	11-07-2016	\$4,063.26
776	Interest credited to your account	11-07-2016	-\$0.03
846	Refund issued	11-07-2016	\$11.86

05/23/2019 3:11:21 PM -0500 IRS

PAGE 4 OF 5

672	Removed payment	06-08-2016	\$110,330.94
777	Reduced or removed interest credited to your account	11-07-2016	\$0.03
960	Appointed representative	06-28-2018	\$0.00
290	Additional tax assessed - quick assessment 29151-078-12812-9	201914 03-19-2019	\$171,967.76
180	Federal tax deposit penalty 03-19-2029	201914 03-19-2019	\$25,795.16
470	Claim pending	04-13-2019	\$0.00

This Product Contains Sensitive Taxpayer Data

Department of the Treasury
Internal Revenue Service
Director
1973 N. Rulon White Blvd.
Ogden, UT 84201

Document Locator Number

29151-078-12812-19

MFT	Tax Period	Assessment Date	Trans Code
01	201512	03/19/2019	370

Taxpayer

KOSSOFF PLLC
217 BROADWAY
NEW YORK, NY 10007

IDRS Number: 0584030061

Notice Date: 03/19/2019

Name Control: KOSS

Taxpayer
Identifying
Number

Form Number: 941

Plan/Report Number:

Tax Period Ended: 12/31/2015

Notice of Tax Due on Federal Tax Return

This is a notice of tax due on your tax return identified above. Please pay the amount shown as Balance Due when you receive this notice. Make your check payable to the United States Treasury and send it with a copy of this notice to the address shown above. If the balance due as shown below is incorrect because you made a recent payment, please send us the amount you believe you owe and an explanation of the difference.

The balance due may include penalty and interest. If you have any questions concerning the balance due or penalty and interest computation call us at 800-829-0115 (Business filers) or 800-829-8374 (Individual filers).

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
03/19/2019 ADD'L TAX	290	171,967.76		
03/19/2019 DEL PEN	160	0.00		
03/19/2019 FTD PEN	180	25,795.16		

36. Reference Code: see enclosed notice

197,762.92

see enclosed notice

Please return this copy with your payment to the address shown above

Form 3552 (Rev. 1-2018) (Part 3)
Catalog Number 49356T

Department of the Treasury

Internal Revenue Service

Director

1973 N. Rulon White Blvd.
Ogden, UT 84201

Document Locator Number

29151-078-12812-19

MFT	Tax Period	Assessment Date	Trans Code
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Name Control: KOSS

Taxpayer
Identifying
Number

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Plan/Report Number:

Tax Period Ended: 12/31/2015

Taxpayer

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217 BROADWAY
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36. Reference Code: see enclosed notice

197,762.92

see enclosed notice

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

In the Matter :

-of- :

Bankr. Case No. 21-10699 (DSJ)

KOSSOFF, PLLC :

Debtor :

-----X

PRIVILEGE LOG

The below-listed documents were generated at the specific request of criminal counsel in connection with Mr. Kossoff's defense. Upon information and belief, the more complete set of these documents has already been produced to the Trustee in a thumb-drive provided by bookkeeper Julia McNally's criminal counsel. This specific subset of documents listed below were generated for use in any criminal investigation, and are protected by the attorney-client and attorney work product privileges:

1. Electronically generated documents reflecting money transfers to and from Kossoff PLLC from 2/4/14 to 4/1/21; and money transfers to and from Kossoff PLLC's predecessor firm from 2010 to 2014. Certain pages contain handwritten notes by Mr. Kossoff. [Bates No. 0001-13]
2. One folder with computer-generated documents reflecting merchant cash deposits into Kossoff PLLC and merchant cash payments from Kossoff PLLC from 1/2016 to 4/7/21; Standard Merchant Cash Advance Agreement dated 9/10/20 between Diesel Funding LLC and Kossoff PLLC, and handwritten chart prepared by Mr. Kossoff showing MCA credits and deposits [Bates No. 0014-110]
3. One folder with available computer-generated reports for 2021 reflecting deposits into and payments from Kossoff PLLC with handwritten notations by Mr. Kossoff [Bates No. 0111-182]
4. One folder with computer-generated reports for 2020 reflecting deposits into and payments from Kossoff PLLC [Bates No. 0183-535]

5. One folder with selected computer-generated reports for 2019 reflecting deposits into and payments from Kossoff PLLC; and two-pages of handwritten calculations on yellow paper [Bates No. 0536-890]
6. One folder with selected computer-generated reports reflecting payments to and from Tenanttracers to and from Kossoff PLLC 2011 to 2013, and 2016 to 4/1/21 [Bates No. 0891-924]

Dated: New York, New York
November 10, 2021



Walter Mack, Esq.
David Rivera, Esq.
Doar Rieck Kaley & Mack
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New York, New York 10007
(212) 619-3730 (telephone)
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*Attorney for Mitchell Kossoff and
Kossoff, PLLC*

Kossoff PLLC
21-10699
Page One of One

Attachment to Official Form 207

4. and 30. Payments etc. to insiders.

As indicated previously much of the information and/or documents needed by the undersigned to accurately respond are in the possession the possession of either the Manhattan DA or the trustee or are otherwise not available to the debtor's representative and so no response with any degree of accuracy can be offered at present. It would be helpful if the trustee pursuant to its previous written representation would turn over to the undersigned's counsel copies of the voluminous documents previously forwarded to trustee's own designee pursuant to the order of this Court. Moreover, it is respectfully pointed out herein that the bankruptcy code itself does not contain a definition of an LLC, nor does it set out who might be insiders when a debtor is an LLC or as in the instant case a PLLC. Continuing and this Court's undisturbed prior rulings at the trustee's urging which underscores that a PLLC is not equatable with its individual and sole member would seem to further complicate who is and who is not an insider for purposes of formulating a proper response to this section of Form 207.